

NAPLES

CITY

June 30, 2008

FISCAL YEAR ENDING

CERTIFICATION OF BUDGET

ADOPTION OF BUDGET INFORMATION:

In compliance with Sections 10-6-111, 10-6-113, 10-6-118, 59-2-919 and 59-2-923, *Utah Code*, as amended which states in effect:

"On or before the first regularly scheduled town council meeting of May, the mayor shall prepare for the ensuing year, a tentative budget for each fund for which a budget is required. The council shall review, consider and tentatively adopt the tentative budget and shall establish the time and place of the public hearing to receive public comment on the budget. Before June 22, or in the case of a property tax increase before August 17, the governing body shall by resolution or ordinance adopt a budget for the ensuing fiscal period for each fund for which a budget is required. A copy of the final budget for each fund shall be filed with the State Auditor within 30 days after adoption."

I, the undersigned, certify that the attached budget document is a true and correct copy of the budget of Naples City for the fiscal year ending June 30, 2008 as approved and adopted by resolution or ordinance dated June 28, 2007. A public hearing meeting the requirements specified in *Utah Code* section (indicate which):

☒ 10-6-113-118 (no increase in tax rate - final budget adopted by June 22);

☐ 59-2-918-920 (increase in tax rate - final budget adopted by August 17)

was held on June 14, 2007 for all budgetary funds.

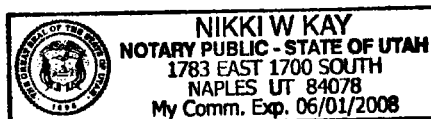
Signed:

(Budget Officer)

Subscribed and sworn to this 23 day

of July, 2007.

Nikki W. Kay
(Notary Public)



CITY OF NAPLES

Governmental Unit

For the Budget Year July 1, 2007 Through June 30, 2008

Fiscal Year

GENERAL FUND REVENUES

Account Number	Description	-----Prior Years Actual-----			Current Year Estimate	Ensuing Year Approved Budget Appropriation
		6/04	6/05	6/06	6/07	6/08
TAXES						
3110	General Property Taxes	39,485	37,734	48,109	54,658	56,500
3120	Prior Year's Taxes-Delinquent	4,065	1,684	1,433	1,182	1,000
3130	General Sales & Use Taxes	905,446	1,440,110	2,025,033	1,641,842	1,500,000
3140	Franchise Taxes	104,788	113,614	142,160	159,040	145,456
3170	Fee-In-Lieu of Property Tax	7,786	7,974	8,211	9,861	8,000
LICENSES AND PERMITS						
3200	Licenses and Permits	0	0	0	0	0
3210	Business Licenses & Permits	10,975	12,296	12,546	13,531	13,500
3220	Misc Licenses & Permits	120	800	0	0	200
3221	Building Permit Fees	21,834	23,158	34,928	83,831	51,394
3225	Animal Licenses & fees	5	0	35	0	0
INTERGOVERNMENTAL REVENUE						
3310	Federal grant	121,576	109,235	0	0	0
3340	State Grant	18,246	38,493	12,023	644	5,000
3356	Class C Road Fund Allotment	85,069	64,647	75,763	68,628	65,147
3358	Liquor Tax Distribution	2,614	2,560	2,298	2,218	2,300
3370	Grants from Local Units	0	1,000	5,048	1,250	2,000
CHARGES FOR SERVICES						
3400	Fire Suppression Fees	100	0	0	0	0
3410	Miscellaneous charges	550	230	230	1,600	1,000
3411	Court charges	750	0	0	0	0
3413	Zoning & Subdivision Fees	0	0	20,065	93,916	50,000
3420	Police reports	260	230	90	545	200
FINES & FORFEITURES						
3510	Court Fines & Forfeitures	90,357	90,381	112,598	114,142	99,815
3513	Other	750	0	0	0	0
MISCELLANEOUS REVENUE						
3600	Miscellaneous revenue	6,534	16,923	5,927	7,027	6,497
3610	Interest Earnings	5,379	19,126	66,294	120,748	85,000
3620	Rents & Collections	0	0	5,350	77,191	153,183
3640	Sale of fixed asset	0	2,738	300	2,569	2,000
3650	Miscellaneous Donations	0	0	0	0	0
3690	Sundry Revenue	1,858	1,965	7,053	2,301	2,145

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GENERAL FUND REVENUES

Account Number	Description	-----Prior Years Actual-----			Current Year Estimate	Ensuing Year Approved Budget Appropriation
		6/04	6/05	6/06	6/07	6/08
	CONTRIBUTIONS AND TRANSFERS					
3800	Contributions & Transfers	0	0	0	0	0
3890	BEG G/F BAL TO BE APPROPRIATED	0	0	0	0	245,650
	TOTAL REVENUE & OTHER SOURCES	1,428,547	1,984,898	2,585,494	2,456,724	2,495,987

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GENERAL FUND EXPENDITURES

Account Number	Description	-----Prior Years Actual-----			Current Year Estimate	Ensuing Year Approved Budget Appropriation
		6/04	6/05	6/06	6/07	6/08
GENERAL GOVERNMENT						
4111	City Council	22,943	23,517	25,985	43,077	46,137
4121	Justice Court	44,437	45,010	55,480	57,955	65,190
4130	City Administrator	58,019	55,174	113,285	127,895	163,375
4140	Rehabilitation Loans	0	0	0	0	12,000
4141	Independent Auditor	6,659	12,364	13,097	13,330	14,600
4143	Part-time Treasurer	11,792	7,895	12,187	24,564	55,601
4144	City Recorder	38,605	40,125	43,378	56,584	85,603
4145	City Attorney	16,994	22,447	24,466	34,782	53,261
4150	Boards & Commissions	0	0	0	0	200
4155	Liability Ins/Public Emp Bonds	25,467	23,518	29,439	33,484	36,653
4160	Government Buildings	193,005	170,319	139,596	165,920	259,301
4161	Government Buildings	285	240	509	362	400
4165	Office Supplies & Expenses	17,696	17,297	14,236	17,792	25,470
4170	Elections	828	0	1,695	0	1,950
4180	Planning and Zoning	955	1,634	6,338	118,462	149,402
4190	Education & Community Promotion	5,353	4,188	6,535	23,385	20,495
PUBLIC SAFETY						
4200	Central Dispatch	9,585	9,952	12,001	29,006	29,933
4210	Police Department	254,044	314,821	484,123	668,252	786,986
4220	Fire Department	78,485	171,738	103,083	130,117	143,383
4240	Building Inspector	9,134	11,027	12,378	21,945	21,190
4250	Traffic School	4,240	3,857	1,517	2,913	2,961
4253	Animal Control	2,500	7,186	4,621	4,443	1,000
HIGHWAYS & PUBLIC IMPROVEMENTS						
4410	Highways and Streets	47,268	96,518	58,787	50,815	132,050
4411	Highways and Streets	71,212	98,543	89,662	93,587	178,372
4415	Class C Roads	3,728	150	11,642	5,593	22,900
4420	School Crossing Expenses	0	0	0	0	50
4422	Highways and Streets	1,417	64	144	767	4,000
4435	City Street Lights	9,053	10,709	12,645	13,140	15,100
PARKS, RECREATION & PUBLIC PROPERTY						
4510	Parks and Park Areas	2,272	34,080	57,237	16,837	78,200
4540	Park Lighting	2,035	426	1,398	1,438	2,000
TRANSFERS & OTHER USES						
4810	Transfer to Other Funds	205,524	291,263	391,124	1,025,540	88,224

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Fiscal Year

GENERAL FUND EXPENDITURES

Account Number	Description	-----Prior Years Actual-----			Current Year Estimate	Ensuing Year Approved Budget Appropriation
		6/04	6/05	6/06	6/07	6/08
4820	Set up Fees for T.A.N.	0	0	0	0	0
4850	Loan to Red. Fund	0	0	0	0	0
4880	Appropriated Increase in Fund Balance	285,012	510,836	858,906	0	0
TOTAL EXPENDITURES & OTHER USES		1,428,547	1,984,898	2,585,494	2,781,985	2,495,987

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SPECIAL REVENUE FUND - IMPROVEMENT DISTRICT-HIGH CTRY

Account Number	Description	-----Prior Years Actual-----			Current Year Estimate	Ensuing Year Approved Budget Appropriation
		6/04	6/05	6/06	6/07	6/08
REVENUES:						
3910	Revenue #1 Bonds	0	0	0	0	0
3920	Revenue #2 Payment	4,468	6,170	7,152	400	500
3930	Revenue #3 Interest Earnings	0	0	0	0	0
3940	Revenue #4 Miscellaneous	0	0	0	0	0
OTHER SOURCES:						
3980	Transfer from General Fund	0	0	0	0	0
3990	BEGINNING FUND BALANCE	0	0	0	0	2,500
TOTAL REVENUES & OTHER SOURCES		4,468	6,170	7,152	400	3,000
EXPENDITURES:						
4010	Expense #1 Wages	0	0	0	0	0
4020	Expense #2 Operating Expenses	0	250	0	0	0
4030	Expense #3 Legal Expenses	0	0	0	0	0
4040	Expense #4 SID Project	0	0	0	0	0
4050	Expense #5 Payment of Bond	3,586	3,423	3,600	3,005	3,000
OTHER USES:						
4080	Transfer to Other Fund	0	0	0	0	0
4090	Budgeted Increase in Fund Bal	882	2,497	3,552	0	0
TOTAL EXPENDITURES & OTHER USES		4,468	6,170	7,152	3,005	3,000

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DEBT SERVICE FUND - DEBT SERVICE

Account Number	Description	-----Prior Years Actual-----			Current Year Estimate	Ensuing Year Approved Budget Appropriation
		6/04	6/05	6/06	6/07	6/08
REVENUES:						
3920	Interest Income	529	937	1,683	2,204	1,000
3930	Fee-In-Lieu	0	0	0	0	0
3950	Transfer from General Fund	23,224	23,224	23,224	23,224	72,224
3960	Lease purchase	0	0	0	0	0
TOTAL REVENUES		23,753	24,161	24,907	25,428	73,224
3990	Begin Fund Balance	18,939	23,692	28,853	34,760	41,188
TOTAL AVAILABLE FOR APPROPRIATIONS		42,692	47,853	53,760	60,188	114,412
EXPENDITURES:						
4010	Road Bond Payment	19,000	19,000	19,000	19,000	58,000
4020	Retirement of Bonds	0	0	0	0	0
4030	Interest on Bonds	0	0	0	0	14,224
4060	Other Expense	0	0	0	0	1,000
TOTAL EXPENDITURES		19,000	19,000	19,000	19,000	73,224
Ending Fund Balance		23,692	28,853	34,760	41,188	41,188

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CAPITAL PROJECT FUND - ASSET ACQUISITION/CAP. PROJECT

Account Number	Description	-----Prior Years Actual-----			Current Year Estimate	Ensuing Year Approved Budget Appropriation
		6/04	6/05	6/06	6/07	6/08
REVENUES:						
3910	Transfer from General Fund	59,000	42,607	58,540	142,000	16,000
3920	Interest income	313	1,096	2,440	3,190	2,789
3930	Other additions	0	0	27,609	0	0
3950	Other Additions	0	0	0	0	0
TOTAL REVENUES & OTHER SOURCES		59,313	43,703	88,489	145,190	18,789
3990	Begin Fund Balance	33,568	92,881	106,978	97,639	126,636
TOTAL AVAILABLE FOR APPROPRIATIONS		92,881	136,584	195,467	242,829	145,425
EXPENDITURES:						
4010	Capital Improvement	0	0	30,528	0	0
4040	Fees	0	0	0	0	0
4050	Purchase of Equipment	0	29,606	67,300	116,193	28,000
4060	BUDGET INCREASE TO SURPLUS	0	0	0	0	6,789
TOTAL EXPENDITURES		0	29,606	97,828	116,193	34,789
Ending Fund Balance		92,881	106,978	97,639	126,636	110,636

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CAPITAL PROJECT FUND - CAPITAL PROJECT-ROADS

Account Number	Description	-----Prior Years Actual-----			Current Year Estimate	Ensuing Year Approved Budget Appropriation
		6/04	6/05	6/06	6/07	6/08
REVENUES:						
3910	Transfer from general fund	45,000	58,600	120,603	621,000	0
3920	Interest Income	0	0	0	10,016	6,500
3930	Local Grants	48,420	445,645	294,051	9,300	562,700
3940	LOANS	0	0	0	0	750,000
3950	Other Income	101,523	0	0	0	0
3960	Local Grants	421,651	27,683	0	0	0
TOTAL REVENUES & OTHER SOURCES		616,594	531,928	414,654	640,316	1,319,200
3990	Begin Fund Balance	62,271	52,509	84,136	84,954	598,365
TOTAL AVAILABLE FOR APPROPRIATIONS		678,865	584,437	498,790	725,270	1,917,565
EXPENDITURES:						
4010	Street Expenditures	626,356	500,301	413,836	126,905	1,619,200
4060	BUDGET INCREASE TO SURPLUS	0	0	0	0	0
TOTAL EXPENDITURES		626,356	500,301	413,836	126,905	1,619,200
Ending Fund Balance		52,509	84,136	84,954	598,365	298,365

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CAPITAL PROJECT FUND - CAPITAL PROJECT-PARK

Account Number	Description	-----Prior Years Actual-----			Current Year Estimate 6/07	Ensuing Year Approved Budget Appropriation 6/08
		6/04	6/05	6/06		
REVENUES:						
3910	Transfer from general fund	57,000	166,832	188,757	239,316	0
3930	State Grant	66,205	60,000	0	248,369	84,500
TOTAL REVENUES & OTHER SOURCES		123,205	226,832	188,757	487,685	84,500
3990	Begin Fund Balance	111,783	95,915	173,012	310,781	509,692
TOTAL AVAILABLE FOR APPROPRIATIONS		234,988	322,747	361,769	798,466	594,192
EXPENDITURES:						
4010	Park Expenditures	139,073	149,735	50,988	288,774	93,000
TOTAL EXPENDITURES		139,073	149,735	50,988	288,774	93,000
Ending Fund Balance		95,915	173,012	310,781	509,692	501,192